

HOUSE No. 2408

By Mr. Petruccelli of Boston, petition of Thomas M. Menino and others relative to personal property tax exemptions for telecommunication companies. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Thomas M. Menino	Elizabeth A. Malia
Martin J. Walsh	Martha M. Walz

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS COMPANIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Clause 16(1)(d) of section 5 of chapter 59 of the
2 General Laws, as so appearing, is hereby amended by deleting the
3 words: “fifty-two A”.

1 SECTION 2. Clause 16(1)(c)(d) of section 5 of chapter 59 of
2 the General Laws, as so appearing, is hereby amended by adding
3 the following underlined words:— “...other than a telephone or
4 telegraph corporation taxed pursuant to c.63 s. 52A or mentioned
5 in either...”

1 SECTION 3. Clause 16(2) of section 5 of chapter 59 of the
2 General Laws, as so appearing, is hereby amended by adding the
3 following underlined words:— “...both as defined in section
4 thirty of chapter sixty-three, or a telephone or telegraph corpora-
5 tion taxed pursuant to c.63 s. 52A, all property...”

1 SECTION 4. Clause Fifth of Section 18 of said Chapter 59, as
2 so appearing, is hereby amended by adding at the end thereof the
3 following two sentences:— Poles, underground conduits, wires

4 and pipes of telecommunications companies laid in or erected
5 upon public or private ways and property shall be assessed to the
6 owners thereof in the towns where laid or erected. For purposes
7 of this clause, telecommunications companies shall include cable
8 television, internet service, telephone service, data service and any
9 other telecommunications service providers.

1 SECTION 5. Section 39 of said chapter 59, as so appearing, is
2 hereby amended by striking the first sentence thereof and
3 inserting the following:— The valuation at which the poles, wires
4 and underground conduits, wires and pipes of all telephone and
5 telegraph companies shall be assessed by the assessors of the
6 respective cities and towns where such property is subject to taxa-
7 tion shall be determined annually by the commissioner of revenue
8 subject to appeal to the appellate tax board, as hereinafter pro-
9 vided. Other taxable personal property of telephone and telegraph
10 companies shall be valued and assessed by the assessors of the
11 respective cities and towns where such property is subject to taxa-
12 tion, in the same manner as other personal property is valued and
13 assessed under this chapter. For purposes of sections thirty-nine
14 through forty-two, telephone and telegraph companies shall
15 include only those telecommunications companies which own and
16 operate two-way voice communications service over wires or
17 cables and are subject to rate regulation by the department of
18 telecommunications and energy. Towers and monopoles used to
19 support machinery and equipment for wireless communications
20 shall not be considered poles under this section and shall be con-
21 sidered part of the real estate subject to valuation and assessment
22 by local assessors.